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(3) Each employer shall notify the Board of the accession to employment of every individual who comes into his or its employ *and UPON REQUEST BY THE BOARD SHALL FURNISH A REPORT of the separation from employment of every individual who leaves his or its employ.* Such accession *and separation* notices shall be made on forms or in a manner to be prescribed by the Board, and shall be sent to the Board not later than the end of the fifth business or working day following the day each individual begins his employment. *or leaves his employment, but separation notices shall not be required in cases of mass layoffs.* A SEPARATION NOTICE ON FORMS OR IN A MANNER TO BE PRESCRIBED BY THE BOARD SHALL BE RETURNED TO THE BOARD NOT LATER THAN THE END OF THE SECOND BUSINESS OR WORKING DAY FOLLOWING THE DAY ON WHICH IT IS REQUESTED BY THE BOARD, BUT SEPARATION NOTICES SHALL NOT BE REQUIRED IN CASE OF MASS LAY OFFS. Failure to file such accession *or separation* notice in the manner prescribed by the Board shall subject the employer to a penalty of from Two Dollars (\$2.00) to Ten Dollars (\$10.00), as determined by the Board in each instance, for each such notice that is not filed, and the names of each such individual employee not so reported shall constitute a separate offense. Such penalties shall be collected in the manner prescribed for the collection of contributions under this Article. Provided, that the Board may, in its discretion, by regulation exempt any class of employers from the requirements of this paragraph, if the type and character of the employment would, in the opinion of the Board make its application unreasonably onerous or impractical. *Whenever an employer expects to lay off permanently, or for an indefinite period, or for a period expected to exceed seven days, at or about the same time and for the same reason, twenty-five or more workers employed in a single establishment, the employer shall file with the Board, in lieu of individual separation notices, a notice setting forth the reason for such lay-off, together with a list of the names and Social Security numbers of the workers affected. In cases of unemployment because of a strike, lockout or other labor dispute, the employer shall file with the Board, in lieu of individual separation notices, a notice setting forth the existence of such dispute, together with* WITHOUT ANY STATEMENT AS TO THE NATURE OF SUCH DISPUTE AND SHALL SUBMIT WITH SUCH